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Applicant: Tsuruoka *et al.*

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Mail Stop Amendment
Commissioner for Patents
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Dear Examiner Coppins:

Certificate of Mailing

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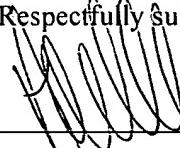
TRANSMITTAL LETTER

Enclosed please find the following documents for filing in the above-referenced patent application:

1. Response to Office Action (30 pages);
2. English Translation of Japanese Patent Application 2002-253123 (286 pages);
3. English Translation of U.S. Provisional Patent Application 60/464,690 (424 pages); and
4. Return postcard.

Kindly charge any additional fees that may be required or credit any overpayment to our Deposit Account 03-1721.

Respectfully submitted,



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Dated: February 8, 2006

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(Lists of the Article to be presented)

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| (Name of Article) Specification | 1 |
| (Name of Article) Abstract | 1 |
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